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REPORT OF A COMMITTEE APPOINTED TO INQUIRE INTO THE ESTABLISHMENTS OF ARMY HEADQUARTERS, INDIA.

PART I.

INTRODUCTORY.

We have been asked to consider the possibility of reductions in the Staff employed at Army Headquarters, and the nature of the problem presented to us is exhibited at a glance in the table below :—

				Number of officers employed at Army Headquarters.	
				1914.	1922.
General Staff Branch	..	..	..	49	51
{ Adjutant-General's Branch	..	..	..	15	25
{ Medical Directorate	..	..	..	5	9
{ Quartermaster-General's Branch	..	..	..	23	57
{ Military Works Directorate	..	..	..	7	9
Director General of Ordnance	..	..	..	7	5
Military Secretary's Branch	..	..	..	2	8
Total				108	164

It will be seen that the number of officers has increased from 108 in 1914 to 164 in 1922, and this in spite of the fact that the whole basis of the recent organisation of the Army was that there should be 'the largest possible measure of decentralisation and delegation of powers.' *Prima facie* therefore there is a case for enquiry. At the same time we must point out, at the very outset of our report, that comparisons between the pre-war and the present strength of Army Headquarters must be made with caution, and we deprecate hastily drawn inferences from the increase in that strength. The increase is very largely the result of the war. New services have been introduced, such as mechanical transport, armoured cars, tanks and aviation. Other services have gained enormously in importance, signals being a case in point. The Quartermaster-General's Branch has grown enormously in size owing to the administrative changes which have been necessitated by the grant of free rations and clothing to the Indian troops and the abolition of the silladar system. The influence of the war has made itself felt in other directions. The whole period since the war ended has been taken up with the reorganisation not only of the Regular Army, but of the Auxiliary Force, and further work has been added by the organisation of the Territorial Force. Concurrently there have been proceeding the demobilization and disbandment of the great army collected during the war and its curtailment to a size more suitable to peace conditions. In addition there is the aftermath of war. Regulations and Training Manuals, perforce neglected during the war period, now must be revised and brought up to date, and there is a mass of work still to be done in connection with such matters as disability and wound pensions, family and widows' pensions, decorations, medals, casualties, graves and the like. Particulars are given in greater detail in a later paragraph of this report. The establishment of the Reformed Councils and the interest taken by these Councils in Army administration and Army expenditure have also caused an increase of work, and finally, it must be remembered that the period since the war ended has been a period of difficulty. There has been unrest in India culminating in the Mappilla Rebellion. There have been troubles in Waziristan and on the Frontier generally.

2. We recognise therefore that there is justification for some increase in the staff at Army Headquarters. At the same time, as the result of our

enquiries, we are satisfied that there is scope for economy, and we are aware that our Committee would not have been appointed had not the need for economy become paramount. This consideration has influenced our recommendations. We have no doubt that the measures of reorganisation and reform to which we refer as having been recently introduced, are well calculated to secure the end which was in view when these measures were adopted, namely, efficiency. But we see reason to doubt whether the proposals were sanctioned by the Government of India with sufficient regard for economy. In the present state of her finances India cannot afford perfection. On the other hand, there is a point beyond which the standard of efficiency cannot be lowered with safety. The problem therefore is to strike the mean and to effect a compromise between considerations of economy on the one hand and the need for a reasonable standard of efficiency on the other. We recognise of course that the danger involved in lowering the standard of efficiency cannot be measured by any precise formula. It is a matter of judgment and experience. We offer our suggestions therefore with due reserve. We can only say that they have been made after a careful examination of the work in the different branches of Army Headquarters and after consultation with, though not necessarily with the approval of, the Heads of those Branches.

3. The above paragraph indicates the spirit in which we have approached our task, and we now proceed to indicate the lines in which we think that economy can best be attained. Later on in this report we propose to examine each branch of Army Headquarters in the light of the general considerations advanced in the next few paragraphs. It will be found that in some cases we have felt justified in making specific proposals for reduction, but for the most part we have been compelled, by considerations of time, to content ourselves with pointing out the directions in which economy lies.

4. We have already pointed out that decentralisation was a cardinal feature of the Four Command scheme. Before the war the key-note of Army administration in India was centralisation, and the result was, to quote the words of a memorandum prepared in 1920 under the direction of His Excellency the Commander-in-Chief, that "the administrative machine was hampered by the consideration of a mass of minor administrative detail." This system broke down during the war, and in 1918 a certain measure of decentralisation was carried out. The Four Command scheme was devised deliberately to drive home the lessons taught by the war. The object was to "avoid over-loading Army Headquarters with more work than it can fittingly discharge" by interposing "some intermediate strata of command between Army Headquarters and districts." Something has undoubtedly been effected in the way of decentralisation in certain branches of Army Headquarters, but the proposals which the Military Secretary has made in a later paragraph of this report indicates that there is much scope for further advance in this direction, and it is a matter which requires constant watching. This remark applies with peculiar force to the Quartermaster-General's Branch. Here the policy as far as we can judge has been one of centralisation with the result that the Branch is almost unmanageable.

5. We have referred above to the legacy of arrears which the war has left in some Branches of Army Headquarters. At present this work is distributed through a large number of sections, and apart from the fact that this system renders it difficult for us or any other similar body to decide what the usual peace time strength of each section should be, the system has another disadvantage; the work tends to go on merely as routine without any one ever stopping to enquire whether it should not be discontinued altogether or whether in the alternative more summary methods of disposal could not be devised. Instances of the sort of work we have in mind are given in paragraph 21 below. We consider it desirable that all work of this kind should be transferred for disposal to separate sections formed for the purpose in order that it may come prominently under the eye of the Head of the Branch, that the progress made in the disposal of work may be brought periodically under review, and that it may periodically be considered whether the work cannot be eliminated or its disposal expedited. Special responsibility in these directions should be placed on the officer in charge of the section. The sections themselves should be constituted for a strictly limited period and should not be extended beyond the period allotted without due cause shown. This proposal should not involve any increase of staff. Branches

already contain officers and clerks engaged in work of this kind, and the sections should be made up of such officers and clerks.

6. We have a somewhat similar proposal to make in regard to the revision of Military Regulations. As we have already said, this work fell into arrears during the war, and it has been suggested to us that the existing system under which military regulations are revised is susceptible of much improvement, and that unnecessary expenditure is incurred at present. The procedure is for the book or set of books concerned to be placed in the hands of a military officer attached to the particular Army Headquarter's office primarily responsible for its control. A temporary revision section, with this officer in charge, is then formed, and the work of revision is proceeded with under the nominal direction of the head of the Branch. When completed, the volume, in its final stage, is passed to the Army Secretariat for approval before publication. The Secretariat, being responsible for its ultimate correctness, first reviews and then passes it to the Financial Adviser for concurrence or otherwise. This entails much time and unnecessary labour, and is stated to have led to the absence of general uniformity in Army Regulations and to the inclusion of matter which would have been more appropriately embodied elsewhere. While the final proof is with the Secretariat, a matter possibly of some weeks, the revision staff has little or nothing to do and a considerable amount of money must in consequence be spent to no purpose. We think that some consideration should be given to the suggestion that, instead of each Branch being allowed to establish a separate revision section working on lines laid down by itself, there should be a general section established for revision work as a whole, and that the officer or officers selected to supervise the work should be attached to and under the orders of the Secretariat. By this means greater uniformity should be achieved and duplication in scrutiny avoided. It would also be possible to maintain a more or less permanent clerical staff to assist the technical expert, it being understood that revision work in one form or another is likely to continue for a considerable period until the entire series of regulations, etc., is brought up-to-date. At present there are revision sections in operation under the Adjutant-General and the Quartermaster-General. The latter employs a large number of recently-engaged and totally inexperienced clerks costing some Rs. 3,000 a month to assist in the revision of the equipment regulations, tables, and kindred work, though it has, we learn, not yet been able even to commence what we are told by the Quartermaster-General is the most important of all works Q.—Manual, War, based on the latest war experience. We understand that additional and separate sections are contemplated in connection with other books of regulations.

7. As a similar improvement in organization, we recommend the concentration in the Adjutant-General's Branch of all questions relating to the pay, pensions allowances and the like of all services and departments. There is already a section for the purpose in the Adjutant-General's Branch, but we find sections and officers in other Branches dealing with questions of personnel. These questions usually turn on the interpretation of intricate financial rules and regulations. Military officers have no special qualifications for dealing with special work of this kind and we make proposals later on in the Report for the transfer of the whole of this work to the Adjutant-General's section and also for the enforcement of the rule under which such files are dealt with in the first instance by a Deputy Financial Adviser. We make similar proposals for the concentration in the Military Secretary's Branch of all clerical and executive duties connected with appointments, promotions and retirements of officers of all services and departments and similar questions.

8. This last suggestion brings us to another question which deserves consideration. We refer to the question whether some of the work now done by Military officers could not more suitably be done either by officers of the Assistant Secretary type or by the higher clerical staff. The more simple aspect of this question lies in the fact which has been brought to our notice that there are many matters such as the signing of routine notes, the issue of reminders and inter-branch memoranda in which the signature of an officer is required. It is obviously a waste of power that an officer should be required to do routine work of this kind, but we understand that it is required by the practice of the Army. If this is an insuperable objection to a change of practice which otherwise is in accordance with the dictates of reason and economy, we suggest that in any case there is no reason why the officer should not sign such papers as a matter of

routine when they are initialled by a superintendent. We further suggest that superintendents might be permitted to sign all fair copies of telegrams other than 'Clear the Line' provided that the draft has been approved by an officer, and all notes of a routine nature which are in reply to routine enquiries, and where no opinion is required and no departure from rule involved. Memoranda forwarding to Commands, etc., copies of letters from the War Office, India Office, and Departments of the Government of India, on matters of a purely routine nature and where no forwarding instructions are necessary, might go out in the form of a stereotyped letter, worded in the name of the head of the Branch concerned, and, if in the third person, not necessarily signed at all. The same procedure might be adopted as regards reminders except those issued to the Secretary of State or to the War Office.

9. There is however a more important aspect of the question. We recognise of course that it is essential that Army Headquarters should be so organised as to enable it rapidly to expand in the event of war. In peace time on the other hand it should be so organised as to secure continuity of policy and of practice. There is no inherent incongruity between these two objects, but however suitable the present organisation may be for rapid expansion in war, we doubt whether it is altogether suitable for peace time conditions. Continuity of practice and of policy cannot be secured without a permanent staff. It cannot be secured if the great bulk of the work is done by military officers who are continually changing. We believe that there are certain classes of work now done by commissioned Military officers in Army Headquarters which could be done, probably not less efficiently, certainly more cheaply, by Civilian officers promoted from the permanent clerical staff. We have proposed therefore that in some cases such promoted officers should be placed in charge of sections, but here again we find ourselves up against the practice of the Army to which we have already referred. We understand that in accordance with this practice all communications issuing from Army Headquarters must be signed not merely by a gazetted officer but by a commissioned military officer. If this objection is considered insuperable, it might be met by the transfer of letters for issue to a commissioned military officer for signature. The latter would sign such letters as a matter of routine if initialled by the gazetted civilian officer. We have made definite suggestions to this effect in the case of the Military Works and Remounts Directorates only, but we consider that the same procedure might be followed in other Directorates if found feasible.

10. It will be seen that we are of opinion that the main directions in which economy is to be sought are in—

- (a) further decentralisation from Army Headquarters to the Commands,
- (b) improvements in organisation especially in such matters as war arrears, the revision of Regulations and the treatment of questions relating to promotions, retirements, pay, allowances and pensions, and
- (c) the substitution, wherever possible, of a cheaper agency for military officers.

In Part II of our report, we proceed to review the different branches of Army Headquarters in the light of these general considerations.

PART II.

DETAILED EXAMINATION AND PROPOSALS.

GENERAL STAFF BRANCH.

11. As regards the General Staff as a whole, it must be remembered that, in questions of training and general principle, they merely follow the lead of their counterpart at the War Office, in the same way that, as regards the Ordnance, the manufacture of new forms of ordnance is never carried out in India, where specifications are merely given of what is required and trials arranged of the finished articles received from home.

In view of the large measure of reorganisation which has taken place, and the fact that Army Headquarters will be responsible for budgets to an extent to which they never were before the war, we are unable at present to recommend that the General Staff should revert to two Directorates.

12. In this particular Branch there is no scope for the replacement of officers by members of the clerical staff. We have examined the extent to which decentralisation has been carried out by the General Staff, and, apart from Education, we have little to suggest. The decentralisation of Intelligence work, and its collation by Commands, is a subject that is being given full consideration by the General Staff.

13. The General Staff is not a Branch in which we recommend the formation of a special arrears section.

14. *Aide-de-Camp to the Chief of the General Staff.*—We are informed that in practice this officer existed before the war, but that he was unpaid and was merely attached. We understand that it is considered advisable that a full General should have an Aide-de-Camp. We also note that as at the War Office the Chief of the Imperial General Staff has no less than two personal assistants it seems reasonable that the Chief of the General Staff in India should have some similar form of assistance. It is true that he has a personal assistant but the term is a misnomer since he is merely the Chief clerk in charge of the General Staff Branch establishments. We desire to express no opinion on this aspect of the case. At the same time we feel bound to point out that the officer costs Rs. 1,000 a month. Provisionally we have noted the abolition of the appointment as a possible saving.

15. *Deputy Chief of the General Staff.*—This appointment was added in November 1917. We are of opinion that there is no place in any Branch of Army Headquarters for a Deputy with no definite duties. A Deputy should be in charge of one Directorate, or, in certain cases, of more than one Directorate. If he is not in charge of some definite Directorate, he has no specific duties, and when he comes to occupy the chair of the head of the Branch, there is not a definite portion of his duties which he can delegate to the officer acting for him. Further, he has no detailed knowledge of the working of any Directorate. If he is thoroughly conversant with the work of one or more Directorates, he is able to dispose of that work quickly when acting for the head of the Branch. This is the practice in the Adjutant-General's Branch, and should be made universal. Acting on this principle we consider that the Deputy Chief of the General Staff might be placed in charge of the Staff Duties Directorate; or, if it be preferred, that the appointment of Director of Military Training should be abolished, and that the Deputy Chief of the General Staff should assume charge of the Staff Duties Directorate *plus* Military Training, the latter being superintended by a G. S. O. (I). In the Appendix we have assumed the adoption of the latter alternative.

16. An additional section has been added to the Military Training Directorate to deal with *Army education*. We consider that the Military Training Directorate should deal merely with the general policy of education in common with other forms of training, and that all questions of administration, etc., should be relegated to the appropriate Branches of Army Headquarters. Detailed arrangements for examinations, for example, should be carried out in the Commands and not at Army Headquarters. We think that eventually the Military Training Directorate, as reconstituted, could be reduced to one G. S. O. (I) and two G. S. Os. (II), the Translation Officer being retained if considered necessary. We understand that the appointment of Chief Inspector of Education has already been abolished, and we consider that this was a desirable step in view of the fact that Inspectors already exist in Commands, which renders such an appointment in Army Headquarters obviously unnecessary. Our proposals, therefore, amount to the reduction of one G. S. O. (I) and a Chief Inspector. Commands have now been given the proper machinery for the educational training of the soldier, British and Indian, and administration should similarly be delegated to Commands.

The reports of the inspection of units received in this Directorate might be abolished as unnecessary and sent to Commands direct for incorporation in the Review Reports.

17. *Staff Duties Directorate.*—This Directorate is at present very heavily worked, as it is responsible for the work of advising on war organisations and war efficiency and for the co-ordination of all work at Army Headquarters so far as the fighting forces are concerned. In addition it has had the burden

of operations in Waziristan and the whole re-organisation of the Army placed on its shoulders. As work reaches normality, we think that this Directorate should aim at reduction to a staff of one G. S. O. (I), two G. S. Os. (II), and one G. S. O. (III), apart from the staff of the Cipher section. We examined the Cipher section, and owing to the fact that certain telegrams have to be enciphered and deciphered by commissioned officers, we do not see how this section can be reduced below two officers. We recommend that the Cipher staff be reduced from four to two officers. But the amount of cipher work which must be entrusted to officers is not sufficient to occupy the whole time of two officers and certain classes of other cipher telegrams may continue to be dealt with by them. But the balance of cipher work needs in our opinion no special staff and should be distributed among branches as may be found most convenient.

18. *Military Operations Directorate*.—This is a Directorate in which we can suggest no reductions. A great part of its work is of Imperial and not merely of local importance, and is part of an arrangement come to with the Imperial Government. The work is highly specialised and must be done by officers. The areas to be considered in matters of policy, strategy, and intelligence have enormously increased since 1914, and the scope of this Directorate in collecting, collating and sifting intelligence (external and internal) has been correspondingly widened. Present conditions require the closest study of, and the closest touch with, the foreign policy of the British Government and internal conditions. There is no likelihood of the increased work of this Directorate diminishing, and we are therefore unable to recommend any reduction.

19. *Technical Advisers*.—These officers had before the war their counterparts in the appointments held by Inspectors. These Inspectors traced their evolution from a time when there was no organisation higher than a battery of artillery or a regiment of cavalry. Now that the military system of command has expanded to that of brigades of cavalry and brigades of artillery, with special officers in each Command to command artillery, it may be argued that the inspection of these arms is sufficiently provided for. It is true that it is convenient at Army Headquarters to have an expert authority to give decisions where there is a conflict of opinion on questions relating to certain arms. We feel, however, that, bearing in mind that many of these technical questions are referred to a committee of specialists, it may be possible for Army Headquarters to obtain this advice by a cheaper form of agency. While, therefore, recognising that this establishment is of great value from the point of view of efficiency, we feel compelled from motives of economy to suggest that the work at present performed by these technical advisers could be carried out by other agencies already in existence. For instance the work carried out by the Technical Advisers for Cavalry and Artillery might be carried out by the Commandants of the Cavalry and Artillery Schools, these Schools being then commanded by Major-Generals. This would result in saving the pay of the Commandants of these two Schools, *plus* that of the three staff officers now employed at Army Headquarters under these two Technical Advisers.

As regards the Major-General, Royal Engineers and Pioneers, we understand that a new scheme has been proposed under which this officer's duties will be transferred to an officer in the Military Works Branch. Without examining this scheme it is not possible to estimate what actual savings will occur, but for the purpose of obtaining a figure, we have regarded it as a reduction of one Major-General and one staff officer.

In view of the special work of the Signal Officer-in-Chief, and the fact that the Royal Corps of Signals is a new one, we do not consider it possible to make any reduction in his case.

The post of Chemical Adviser is, we understand, one that will be retained only if gas is recognised as an instrument of warfare.

It may be said that in our proposals we have made no provision for the inspection of tanks and armoured cars, but this duty is at present carried out by the Technical Adviser for Cavalry who, while an expert in his own subject, is in no case able to give expert technical advice on this subject and probably has no practical experience of it.

ADJUTANT-GENERAL'S BRANCH.

20. Before the war, the Adjutant-General's Branch was not organised in Directorates. During the war, there were (and at present there are) three Directorates, *viz.*, (i) Organisation, (ii) Mobilization and Recruiting, and (iii) Personal Services. Affiliated to the Branch are the Medical Directorate and the Judge Advocate General in India. In addition a Director dealing with the Auxiliary and Territorial Forces has been added. In this Branch the Deputy Adjutant-General combines his duties as such with the direction of a separate Directorate—the Personal Services Directorate. The present arrangement under which the Auxiliary and Territorial Forces are placed under a Director is understood to be an exceptional measure, as in no other Branch is a Director in charge of one section only. The present incumbent is a member of the Indian Civil Service, and it is understood that as such he is paid higher than an ordinary Director. There appears to be no necessity for retaining this as a permanent arrangement and we recommend that, when the present incumbent is replaced, the appointment should be held by a first-grade officer who will work directly under the Adjutant-General. When the Auxiliary and Territorial Forces have been organised on a permanent basis, it may even be possible to abolish this separate appointment and to have the work regarding these Forces distributed among other Branches.

Leaving this special Directorate aside, we are of opinion that the work of the other three Directorates could be carried out by two Directors. We suggest, as a provisional distribution of work, that sections 1 to 6 might be placed under the Director of Organisation and the remaining sections under the Director of Personal Services. The Adjutant-General has informed us that he is considering the abolition of one of the Directorates with effect from 1st September next.

21. There are in this Branch two temporary sections dealing (a) with technical recruiting, and (b) with the revision of the various books and regulations. The former (A.G.-7) will, however, cease to exist on the 30th June. There is in every other section a large number of what may be termed war arrears. We consider that these should be removed from the various sections, and that the whole of the Revision section (unless our proposals in paragraph 6 for the disposal of this work are accepted), the remaining work of A. G.-7, and war arrears from the other sections should be combined into a temporary war arrears section. In constituting the arrears section, it will be necessary to secure that this section only takes over files already in the Branch or relating to events connected with the war prior to a fixed date (say 1st January 1922), and that no new work coming into the Branch should under any circumstances be transferred to the arrears section. It should therefore be possible to work out a definite time-table for working off the arrears, and to secure that the temporary section is abolished at the earliest opportunity.

It may, indeed, be necessary to constitute two arrears sections in this Branch, one for the disposal of arrears of financial cases, and one for the disposal of other work. The following questions having a direct association with the great war, which for this purpose is held to have ceased on the 31st December 1920, would be handed over to the temporary finance section :—

- (i) Questions relating to the award of wound, disability and invalid pensions and gratuities (British and Indian).
- (ii) Questions relating to the award of family and widows' pensions (British and Indian).
- (iii) Questions relating to the pay and allowances of all ranks, and civilians having a military status on field service (British and Indian).
- (iv) Questions relating to the grant of gratuities for field service to all ranks, and civilians having a military status on field service (British and Indian).
- (v) Questions relating to the adjustment of accounts of all ranks who are now in the Service, or who have been demobilized.

As examples of the work to be handed over to the general arrears section in this Branch, we may mention the following :—

- (i) Distribution of "Mention in Despatches" certificates. Every person mentioned in a despatch during the war has to receive a

certificate signed by the Secretary of State. Between 12,000 and 15,000 certificates have been received from home, and further large numbers are expected.

- (ii) A roll of Indian ranks granted decorations during the war. Nearly 12,000 such decorations were granted to Indian ranks during the war, and an official register is being prepared. Work on it was, however, stopped in November, 1920.
- (iii) Applications for war medals. Numerous applications are received daily for war medals, which have either to be returned for submission to the unit concerned, or transferred to the Medal Section, Calcutta.
- (iv) Verification of claims for medals. A considerable amount of correspondence is passing at present with the Secretary of State, the home records offices, and the Medal Section, on this matter.
- (v) Petitions for grants of land and war rewards. A large number of petitions is still being received daily.
- (vi) The collection of the particulars of the next-of-kin of some 10,000 casualties in connection with the distribution of plaques and scrolls.
- (vii) Proof of registers of casualties throughout the war of Force "D," Dunsterforce, and the North-West Frontier, to be checked and printed off for supply to all concerned.
- (viii) The verification of some 2,650 names and particulars for inscriptions on graves. These are sent by the Indian War Graves Commission, and additional notices are still being received each mail.
- (ix) Verification of a balance of some thousand names of individuals mentioned in despatches as to whether they are alive or dead, etc.

A special officer should be put in charge of this section and his first duty should be to examine each class of arrears and to submit for orders the question whether the work could not be discontinued altogether or whether in the alternative more summary methods of disposal could not be devised. For instance in the case of No. (i) above, it should be sufficient to publish a notice that those who are entitled to these certificates should apply for them. In the case of No. (vi) a definite time limit might be fixed and after the expiry of that limit the work should be stopped. The work on this class of cases is of a routine nature and can be carried out by clerks although an officer should be in charge of the section.

22. Leaving out of the question the section dealing with the Auxiliary and Territorial Forces, and excluding the Medical Directorate and the Judge Advocate General's office the remaining ten sections could, we think, be reduced to nine by amalgamating and re-arranging work. Not more than one officer should be necessary in any section of this Branch, as a considerable amount of the work is of a character that could be efficiently looked after by the superintendents. The result of these proposals would be that there would only be 12 in place of 20 officers. The question of their grading is one for which we need make no recommendations.

23. In making these recommendations, we have made no allowance for the possibility of some increase in the number of officers dealing with questions of pay, allowances, pensions, etc., which may be necessitated by the removal, which we recommend, of all such work from other Branches of Army Headquarters. At present these questions of pay, pensions, allowances, interpretation of terms of contracts, etc., are dealt with initially by different sections in different Branches. This has resulted in very great confusion and in numerous anomalies regarding rates of pay and allowances for different Branches of the Service and numerous conflicting decisions being given in similar cases. The officers who deal with these questions in the first instance in the various Branches are usually specialists in their own particular Branch and have themselves no intimate knowledge of the intricacies of financial rules and regulations. The labour that they expend upon these cases is largely wasted and frequently leads to confusing, rather than clearing up, the point at issue. A very large number of unnecessary references come up from Commands owing to the fact that Controllers of Military Accounts, in raising objections to particular items, have refused to give the reasons for their decisions. Instructions have, however,

now been issued that the Controllers of Military Accounts must set out in full the reasons for all the objections that they raise, and that they must correspond freely with and act as financial advisers to the military authorities. If these instructions are fully carried out, there should be a considerable decrease in the number of such references to Army Headquarters.

24. At present a very large number of applications for financial concessions and recommendations for the removal of financial objections are received from Commands without any other comment than that the matter is "recommended for favourable consideration." As the Commands will now be supplied by the Controllers of Military Accounts with full detailed grounds for the financial objections raised, we consider that all such references should be returned immediately and the Commands required to take the responsibility of themselves deciding which applications they should reject, and in the cases which they forward to Army Headquarters they should be required to set out in full the reasons why they consider that the financial rules should be waived in each particular case. When such references are received in Army Headquarters, they should be dealt with in the first instance in one Branch, *viz.*, the Adjutant-General's Branch. When such cases arrive in that Branch, they should, in accordance with the existing rules, be sent without any preliminary note to the Deputy Financial Adviser. The Deputy Financial Adviser will deal with the case and prepare the necessary draft. In cases where the Deputy Financial Adviser considers that the financial objection raised should be overruled, or that an application for a financial concession should be acceded to, no reference to the Branch is necessary; the Deputy Financial Adviser will immediately prepare the draft and submit it for issue. In other cases he will draw up a summary of the case and send it to the appropriate section. In both cases the section will be relieved of all initial noting and office work in connection with such references. At the same time the interests of the soldier will be fully safeguarded. The work must, however, be centralised in the Adjutant-General's Branch and in the hands of one Deputy Financial Adviser, and not, as at present, dealt with by different Deputy Financial Advisers and different Branches. We make proposals in connection with other Branches for the reduction of staff, both officers and clerks, due to the removal of this work. We are unable to estimate what, if any, additional staff will be required in the Adjutant-General's Branch in consequence of our recommendations, or of the net saving that will be effected, but we think the saving will be considerable.

25. *Medical Directorate.*—There has already been some reduction in the strength of this Directorate which now consists of 9 officers including 1 Lady Superintendent. The additions to the pre-war strength are due to the appointment of a Director of Hygiene and Pathology, the appointment of the Chief Lady Superintendent and a Director of Medical Organization for War (whose name is somewhat of a misnomer as he deals with numerous questions that come up during peace time). We do not think that in this directorate there is any room for further reduction except that when the questions relating to personnel, pay and pensions are delegated to the Adjutant-General's and Military Secretary's Branches as recommended in this report, it should be possible to reduce one officer in the Personnel section. Nor do we consider that there can be much reduction in work effected by means of delegation. The only type example of cases that came to our notice which might well be delegated to Commands is that of deciding in each individual case what charges should be made when an officer or the wife of an officer is admitted to a nursing home. It would appear simpler to have general rules and to leave the determination in each individual case to the officer in the command.

26. *Judge Advocate-General.*—We examined the work of this office and find that there has been an increase of one officer and that the number of clerks has been raised from 6 to 10. One clerk has now been abolished and the present staff is 9. The increase in the staff is attributed to a large increase in court-martial cases and the retention of the staff is justified on the ground that owing to a recent ruling of the Judge Advocate-General in England, Assistant Advocate-Generals in commands who have assisted in working up cases cannot themselves take part in general courts-martial.

QUARTERMASTER-GENERAL'S BRANCH.

27. The work in this Branch has been enormously increased owing to the introduction of mechanical transport, to the transfer of all equipment and

stores from the Director-General of Ordnance, to the new arrangement under which Government clothe the Indian Army (an obligation which formerly fell on each unit), to the abolition of the Silladar system which placed under the Quartermaster-General the supply of all horses, equipment, clothing and veterinary services to the Silladar Cavalry, the immense organization required to feed the Indian Army which has resulted in the formation of a new office, the Controller of Contracts, and to the transfer to the Quartermaster-General's Branch of the Directorate of Military Works Services. That this Branch had become very unwieldy was recognised by the Esher Committee which made proposals for the delegation of a large part of the Quartermaster-General's duty to another agency. These, however, have not materialized and we are, therefore, treating the Branch in its present state. It is probably largely due to the concentration of this huge mass of current work in one Branch and the labour involved in dealing with it that in this Branch no serious attempt has been made to decentralize the work to Commands. The tendency seems rather to centralize the work more than before. Though we have in our report endeavoured to resist the temptation to generalize from particular instances, we think it not inappropriate to quote the following case which was actually being considered by an officer of high rank at the time of our visit to the Branch. This officer was engaged in fixing the price of local purchases such as eggs. The reason for his being engaged in this work was stated to be that a datum level for the purchase of local supplies is fixed, based presumably on the annual statistics for the whole of India. In every case where the tenders for such supplies are 5 per cent. above such datum level, the contract has to be referred to the Quartermaster-General before it is completed, though it is obvious that the Quartermaster-General must have less knowledge of local markets and local rates than the authorities on the spot. The procedure followed is to direct the General Officer Commanding to call for fresh tenders and in the long run to accept what he suggests. Surely this could be effected without the intervention of Army Headquarters which is in point of fact inoperative. It has, however, the additional defect of relieving the General Officer Commanding of his responsibilities which he is thus enabled to shift on to other shoulders—the negation of decentralization.

28. As at present organised, there are no less than 8 officers who have direct access to the head of the Branch. It is true he has a Deputy, but he has not decentralized within the Branch to the extent of entrusting him with the care of any particular Directorate or Directorates. Before the war the Deputy Quartermaster-General was also head of one of the Directorates. At present the Deputy appears to have no specific duties beyond that of co-ordination. Apparently he deals in addition to this with any other special work that the Quartermaster-General delegates to him and takes his place when he is on tour. We have in the previous part of this report expressed our view that a Deputy should either be a Director or in control of a number of Directors and so directly relieve the head of his work and thus be in a position to assume his full duties when his chief goes on tour. In the case of the Quartermaster-General's Branch, we think that he should be placed in definite charge of a certain number of Directorates. Should the proposal for the creation of an outside agency to take over part of the Quartermaster-General's work materialize, this question will require reconsideration and it may be found more appropriate to make the Deputy one of the Directors. We find that in the special Deputy Quartermaster-General's section there is a staff captain whose main duty apparently is the control of the Central Registry, a duty which in other branches is entrusted either to the Personal Assistant or to a Superintendent. The duties of the Deputy Assistant Quartermaster-General of the Deputy Quartermaster-General's special section at present are somewhat indefinite. In other Branches of Army Headquarters the duty of co-ordination is only one heading of some particular section in the Branch and this particular appointment should be abolished.

29. *Directorate of Movements and Quartering.*—The duties of this Directorate are undoubtedly high at present. The Army is in a fluid state and movements are constant, nor do we at present see any signs of stabilization. There are also very wide schemes under preparation for better housing of the soldier, both British and Indian, and improving the conditions under which he lives but it is a question which requires consideration whether there is any prospect of these schemes being financed in the near future. This Directorate is divided at present into 3 sections including a section dealing with Cantonments. It should, we

consider, be able to look forward to reduction to two sections, one section for movements and one section for quarterings. The work in these two proposed sections will for some time to come be heavy and we therefore suggest two officers for each section, making a total of five in the Directorate as the standard to be aimed at as compared with 11 at present. We recommend that the whole of the work now performed by the Cantonments Section should, after the passage of the new legislation, be delegated entirely to Commands to work in close consultation with Local Governments. The Cantonments Section at present consists of one Assistant Quartermaster-General permanent, one officer on special duty, one superintendent and thirteen clerks, with one superintendent and four clerks employed in addition in the special revision section. The work at present done in this section is largely of a formal nature and is of doubtful utility. All proposals for taxation in cantonments are dealt with by it, final orders issuing in the Army Department. The only taxes that may be imposed in cantonments are taxes which may be imposed in municipalities under the various Provincial Acts. Rules regarding such taxes and byelaws regarding sanitation, etc., are also required to approximate to those in force in neighbouring municipalities. All these questions at present must come up through the Local Governments who have to see that the proposals are in conformity with the local municipal regulations. We recommend that the law should be altered so as no longer to require the sanction of the Government of India to the imposition of taxation or to the framing of rules or byelaws. These can conveniently be settled by the Local Governments and the Commands. Any differences of opinion between Local Governments and Commands, which should be extremely rare, would then come up to the Government of India for decision. Budgets are at present passed by the General Officer Commanding Districts, and do not even go to the Commands, but copies of them are sent up to Army Headquarters where they are scrutinised to no useful purpose. Budgets might very well be sanctioned finally in Commands. Complaints regarding the working of Cantonment Regulations should also be settled by Commands in consultation, where necessary, with Local Governments. The same remarks apply to the disposal of audit notes and the working out of schemes for the improvement of cantonments. Thus, there would only remain the allocation of the special grant-in-aid for cantonments which might similarly be incorporated by Army Headquarters in Command Budgets. The only important question which is at present likely to give any considerable amount of work is that relating to the leasing and disposal of land in cantonments. We understand that a suggestion has been made that it will be necessary to constitute a special section for dealing with this question. We see no necessity for any such proposal. All that appears necessary is that an officer should be put on special duty for a definite period who should work out definite rules and regulations for the leasing or sale of land in cantonment limits. These rules and regulations would then be worked by Commands who would settle the actual terms of any particular lease or sale.

As regards movements and quartering, there is, we consider, a great deal which could be decentralized to Commands if a due proportion of the Budget head under this grant is allocated to Commands. Not only do the present arrangements result in unnecessary work at Army Headquarters, but Commands have no incentive towards economy in working out movements that they control. For instance we conceive it possible that Commands should be given a budget allotment for the whole of the normal movements in a Command. It is not intended by this recommendation to suggest that the method by which movements of troops are regulated should be discontinued.

The allocation of office accommodation for Army Headquarters at Simla and Delhi should be transferred to the Army Department.

A considerable amount of unnecessary work is done in this Directorate owing to the entertainment of direct applications from individuals for passages. As this work has already been delegated to Commands Army Headquarters should be free of it.

30. *Directorate of Military Works.*—There are at present 9 officers as compared with 7 pre-war. This is due to the addition of a Consulting Architect and a second Deputy Assistant Director of Military Works owing to the necessity of having a special expert in electrical and mechanical work. If our proposals regarding the relegation of questions relating to personnel, terms of

service, leave, pay and allowances, etc., to the Military Secretary and Adjutant-General's Branches are accepted, the whole of the Personnel Branch can be abolished. The Budget and Co-ordination section which is at present under the charge of an officer can be placed in charge of the Superintendent. The work at present done by the Deputy Assistant Director of Military Works can also be placed in charge of a Superintendent. Both of these Superintendents would be under the nominal control of an officer of another section who would take the responsibility of signing letters and orders initialled by these Superintendents. If this arrangement is agreed to, we recommend that these Superintendents should receive a special pay of Rs. 1,000 per mensem. This proposal would result in a saving of the pay of two officers, reduced by the extra pay of the Superintendents, and the Branch, as reconstituted, would consist of one Director, one Deputy Director of Military Works, two Assistant Directors of Military Works, one Deputy Assistant Director of Military Works (Stores) and a Consulting Architect—total six. As we have stated in paragraph 19 we understand that a scheme has been put forward for the reorganization of the Military Works Directorate. Our remarks, therefore, must only be considered as applicable to the present organization, but the application of the principles to that scheme should be considered.

This is the one department of the Quartermaster-General's Branch in which serious attempts have been made to effect decentralization of work. These have been very effective and have resulted in an enormous diminution of routine work and, so far as we can judge, in a corresponding increase in economy and efficiency. We also understand it is contemplated still further to enhance the powers now delegated in respect of sanction to works.

We understand that there are proposals for the control of Military Works Stores being taken over by the new Stores Department of the Government of India. We have not been furnished with any details regarding this proposal and are therefore unable to suggest what modifications will be necessary in the establishment of this office.

There appears to be need for more definite allocation of the duties devolving on the Military Works Directorate in its relations with the Quartermaster-General on the subject of quarterings, and a clear line of demarcation appears to be necessary.

The same remarks apply to the distribution of the duties of this Directorate in connection with the fixation and collection of rents. At present disputes regarding rents go to both the Military Works and the Quarterings Directorates and there seems to be an unnecessary duplication of work in disposing of these cases. We consider that in this matter the Military Works should assess and revise rents and that the Quarterings should lay down the policy and the general rules.

There appears to be a considerable amount of unnecessary work in connection with lapses of grants for original works. Under present arrangements, a reserve is maintained by the Director of Movements and Quartering and from this reserve he gives out grants to cover lapses from previous years. When this reserve proves insufficient, as it frequently does, further lapses are arranged by transfers from grants for particular works. These in turn are again provided for by transfers from other works. The result is a considerable amount of unnecessary correspondence and considerable confusion. We suggest for consideration that lapses should themselves be budgetted for so far as they relate to provision for major works, *e.g.*, if the whole Budget allotment for military works amounts to Rs. 4 crores, a *plus* and *minus* entry might be inserted at the end of the Budget in the following form :—

Add—

Provision for lapses from preceding years	..	50 lakhs.
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Deduct—

Lapses anticipated in the current year	50 lakhs.
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Total	4 crores.
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The budget for any one year is based on the revised estimate for the preceding year and it is assumed that that revised estimate will be worked up to. Should there be a lapse on the revised estimate, the engineer in charge of the work should

be entitled to get the amount of the lapse added to the amount of his grant for the following year. We understand that this system has actually been put into force by one Provincial Government and the result of it has been that the works expenditure has more nearly approximated to the estimate. This practice of carrying forward lapses has resulted in works being carried on continuously without delays on financial grounds and the rush of expenditure towards the end of March in order to eat up the Budget grants has been avoided.

31. *Supply and Transport Directorate.*—We consider that the whole question of the Supply and Transport services in India requires re-examination. At present, as regards the whole of India, “the peace and war system of supply is identical.” To quote from the blue book on Quartermaster-General’s Services, “a central purchasing organization was inaugurated and also the organization of the supply services which must obtain in war.” The organization of the whole of these supplies for the Army in time of peace on a war basis necessarily involves complete centralization of the whole of the work in Army Headquarters, and prevents the delegation of any specific power to Commands. This has resulted in an enormous staff being required at Army Headquarters consisting of not less than 16 officers, 4 of whom, it is true, are attached. One of these latter officers is for special work in connection with labour supply. We understand that the duty of the Labour officer will automatically disappear as soon as demands for labour from overseas cease. At present the whole of this Directorate is really organised as a Command Headquarters and deals with endless numbers of trifling cases which any Command is perfectly competent to deal with if only given an opportunity. At the present time a special portion of the Directorate deals with questions of personnel which should, we think—though we are aware that here we are departing from the principles obtaining in England—be transferred to the Adjutant-General’s Branch in common with similar work in other branches. If this be accepted, and if proposals for decentralization are worked out, we think it should ultimately be possible to run the whole of this Directorate with one Director, one Deputy Director, one Assistant Director for animal transport, one Assistant Director of mechanical transport, one additional Assistant Director for supplies and one additional Assistant Director for stocks. As further delegation proceeds, we think it might finally be possible for one Assistant Director to supervise the work of supplies and stocks and one Assistant Director to combine the departments of animal transport and mechanical transport. It would thus be possible to run the whole of the department with four officers instead of sixteen. It may be found necessary to add one additional officer in Commands but this would be more than counterbalanced by the enormous saving in officers and clerks in Army Headquarters. In this connection, we wish to rectify a misapprehension entertained in many quarters that decentralization from Army Headquarters means increased work in lower formations. On the contrary, decentralization should have the result not of increasing but of decreasing the work in these lower formations. If work is decentralized, the lower formations are relieved of the correspondence they at present have with Army Headquarters and have a direct inducement to reduce correspondence.

At present even such questions as heavy repair work are centralized in one vast depot at Chaklala. The result of this is that repairs which can easily be undertaken locally by civil enterprise are at enormous expense sent up to this main depot. We believe that it is the case that if a lorry breaks down at, say, Calcutta, it has to be sent the whole way up to Chaklala for repair though there are probably half a dozen firms in Calcutta capable of carrying out the repairs. It must not be understood that the above remarks are intended to embody any specific organization but merely indicate the lines on which we consider reorganization might be carried out from the point of view of economy.

32. *Directorate of Equipment and Ordnance Stores.*—The establishment of this Directorate in officers is 15 as compared with a pre-war establishment shown as 4. Five of these officers were merely transferred from the Ordnance Branch to this Directorate when it was constituted. The remaining increase is due to the varied equipment now required and to the supply of standard Government clothing to the Indian Army. In addition, there is a special temporary section dealing with the revision and publication of Equipment Regulations and Stores Tables for various units, etc. This section is controlled by two officers and is worked by 34 clerks. It should be placed on the same footing as the Arrears

Sections which we have proposed elsewhere, unless the work is arranged for in the manner proposed in paragraph 6.

If all questions regarding personnel, pay, pensions, allowances, etc., are transferred, as we recommend, to the appropriate Branches, a reduction could immediately be made of two officers and of 23 clerks.

As regards the rest of the work of this Directorate, we think that the question should be immediately considered of whether a considerable amount of the work at present done at Army Headquarters could not be done by the officers in charge of the various Arsenals and Depôts.

33. *Veterinary Directorate*.—No reduction is possible in this Directorate. The Director is a touring officer and an Assistant Director is therefore necessary.

34. *Remount Directorate*.—This Directorate shows an additional appointment of one officer which is accounted for by the additional obligations imposed on the Directorate for the mounting of Silladar Cavalry, increased provision of chargers, new areas of controlled horse breeding and reorganization.

The work of the Deputy Assistant Director was during the war and can be in future performed by the superintendent of the section and it is for consideration whether he should not be appointed to do this work on the same terms as we have recommended in the case of similar appointments in the Military Works Directorate, i.e., that he should receive a pay of Rs. 1,000 per mensem and that the Assistant Director should sign letters initialled by him. This will effect a saving of the pay of one officer *minus* an extra allowance of Rs. 300 a month.

35. *Controller of Farms*.—The Controller is required to be on tour for a minimum period of six months in the year in view of the growing importance of this branch. No reduction therefore seems possible.

36. *Controller of Contracts*.—This is a new organisation constituted on a temporary basis and has been necessitated by the fact that free rations have been given to Indian troops and also to officers' chargers. As regards the staff, we understand it varies according to the amount of work done, and is not on a permanent basis. As the Government of India has now formed a Stores Department, which we understand has already taken over the placing of contracts for certain stores required for the Army, we suggest for consideration the gradual transfer to that Department of the whole of the contracts for the Army now dealt with by the Controller of Contracts. We believe that the Quartermaster-General may have objections to the purchase of grain, etc., by the Stores Department on the grounds that he cannot then accept responsibility for the quality of the food issued to the troops if the contracts are made by a department not under his control. We do not consider this objection to be insuperable, especially in view of the fact that the Quartermaster-General already accepts the contracts made by the Stores Department for other articles and has had no fault to find with them. Standards of quality and inspection would, we presume, always remain under the control of the Quartermaster-General.

37. *Army Canteen Board*.—We omit all mention of the Army Canteen Board, as we understand that it is in an experimental stage.

38. It is in the Quartermaster-General's Branch that the crux of the problem remitted to us for examination lies. As we have shown, the number of officers in this Branch has increased from 23 in 1914 to 66 in 1922. We are greatly impressed, not only by the number of activities controlled by the Quartermaster-General, but also by the method of control. He makes arrangements for the despatch by rail of troops, followers, and animals, and controls the embarkation service. He directs policy in respect of the quartering of troops, the lighting of barracks and water supply of cantonments, and controls the Military Works Services, which carry out that policy. He is also responsible for cantonment policy. He feeds the whole Army. Stores of food, coal, oil, and non-perishable supplies generally are bought by the Controller of Contracts on the central purchase system, and the natural corollary of this system is elaborate arrangement for distribution. India is divided up into areas. Each area has its main supply depôt. These depôts contain the whole of the stocks and war reserve of the Army, and they are filled and controlled by the Deputy Director of Stocks under the orders of the Director of Supply and Transport. The whole theory of these arrangements is that the peace and war system of supply is identical. The administration, therefore, is entirely concentrated at Army Headquarters.

Supply officers in lower formations are responsible only for estimating their requirements, and drawing and distributing stores accordingly. Officers Commanding depôts indent direct on the Deputy Director of Stocks for all requirements and take orders for the movement of stocks other than those required for the feeding of troops dependent on them. The Quartermaster-General is also responsible for animal transport, mechanical transport, and labour. Through the Director of Equipment and Ordnance Stores he controls arsenals and ordnance depôts, clothing depôts, the inspectorate of general stores, and the ordnance boot depôt. He controls also the Army Veterinary Service, the Remount Service, Military Farms, the central purchase of supplies, and regimental institutes and canteens. In respect of this last item, a policy of centralisation has been decided on, and an Army Canteen Board has been created gradually to take over control at Simla of all regimental institutes in India.

39. This mere recital of the activities of the Quartermaster-General's Branch is sufficient to establish the point which we desire to make. We consider that the Branch, as now organised, is overgrown, and that it is so unwieldy as to be unmanageable. Naturally we are not prepared to be dogmatic in our suggestions for a remedy, and we recognise that the mere feeding of the Army is a gigantic task ; but we are clearly of opinion that there is a case for enquiry whether centralisation has not been carried too far, and whether the expense of organising the whole of India for supply purposes on a war basis is really justified. The matter is one of first importance from the point of view of economy. The budget estimate for 1921-22 for provisions, lighting, and fuel, for food for animals, and for mechanical transport, amounted to 6½ crores apart from establishment charges, and it is vital that the arrangements for purchase, distribution, and supply should be placed on the most economical basis consistent with a reasonable standard of efficiency. In our opinion the present arrangements for purchase, distribution, and supply, and for the repair of mechanical vehicles, require overhaul and review, and we suggest that a special enquiry, with which the Controller of Stores should be associated, should be made into the whole matter. We are aware that we are travelling rather beyond our sphere in making this proposal, but we would point out that the possibility of a reduction of staff in the Quartermaster-General's Branch mainly depends on a proper solution of this question.

ORDNANCE BRANCH.

40. There are five officers in this Branch, one of whom is an attached officer. Of the remaining four officers, two, namely the Director of Ordnance Inspection and the Assistant Director of Ordnance Inspection, are really inspecting officers who are only occasionally at Army Headquarters. We do not think that it is possible for the rest of the work of the Branch to be done by less than two officers, although there should be a reduction in the number of clerks employed if the work regarding personnel, etc., is removed from this as from other Directorates.

MILITARY SECRETARY'S BRANCH.

41. There has been a very large increase in the staff of this Branch. The cause of this increase has undoubtedly been the war and the fact that, even up to the present time, the Indian Army shows a surplus of something like 2,000 officers. It therefore follows that much of the work of this Branch is the clearing off of arrears. The work can, we suggest, ultimately be reduced to three sections, each under an Assistant Military Secretary. If the Military Secretary is to be classed as a touring officer, and this is a matter on which we can give no opinion, there seems force in his suggestion that he should be allowed a Deputy in charge of a section, in addition to an Assistant Military Secretary to assist in the section work. The present temporary fourth section has a staff of three officers and twelve clerks. This section, together with that dealing with surplus officers, should be dealt with in the same way as other arrears sections. As an example of the work dealt with by these arrears sections, we may mention 5,500 "Mentions in Despatches" which have been received from the War Office for distribution, and 3,000 commissions for officers of the Indian Army Reserve of Officers whose whereabouts it is difficult to ascertain. We think that, as regards this class of work, a definite time-limit should be fixed, after which no further action need be taken by this office except to deal with any applications that may be received.

42. In this Branch there is an enormous amount of unnecessary work and re-duplication of work that has already been performed by other agencies. For example, much labour is incurred by the reading and classification of all Confidential Reports on officers. It is only necessary for a few special reports to be seen by anybody at Army Headquarters, and there is no reason why these reports should not suitably be classified—as, indeed is already done—by Army Commanders when signing. As an instance, it is, we believe, necessary for higher authority to see all reports on senior officers and unfavourable reports on all officers, whilst it is necessary to keep separate reports on officers with *p.s.c.* certificates for incorporation in their Confidential Reports, which are maintained by the General Staff.

The officer in charge of the Branch appears fully alive to the necessity for decentralisation, and although he has been here for a short time only, he has made considerable progress in his proposals in this direction. We strongly recommend that the following suggestions, which he has made for the removal of work from his Branch, should be given effect to at once :—

1. Appointment of officers to the Personal Staff of Governors and Lieutenant-Governors. To be made by the General Officer Commanding-in-Chief, Command or Independent District, in consultation where necessary, and to appear in Command or Independent District Orders.
2. Appointments, regimental, other than those of Commandant and 2nd-in-Command, of all Indian units. To be made by the General Officer Commanding-in-Chief, Command or Independent District, in consultation where necessary, and draft notifications sent direct to the Adjutant-General for publication in India Army Orders.
3. Appointment of Adjutants of British units. The General Officer Commanding-in-Chief, Command, or Independent District, to report direct to the War Office, in accordance with King's Regulations, paragraph 174, and the appointment to be notified in Command or Independent District Orders.
4. Appointment of Assistant Recruiting Officers and their reversion to regimental duty on expiry of tenure. To be arranged by the General Officer Commanding-in-Chief, Command, or Independent District, in consultation where necessary. The tenure is one year only. Appointment to be notified in Command or Independent District Orders.
5. Appointment of Adjutants of Auxiliary and Territorial Force units. To be made by the General Officer Commanding-in-Chief, Command or Independent District, in consultation where necessary, and names published in Command or Independent District Orders.
6. Attachment of officers to Commands, Districts, and Brigades, for training in staff duties. To be dealt with by the General Officer Commanding-in-Chief, Command or Independent District, without reference to Army Headquarters, and after ascertaining whether the officer is willing and available. Names to appear in Command or Independent District Orders.
7. Transfers of officers to the home establishment. The General Officer Commanding, Command or Independent District, to deal direct with the War Office under paragraphs 239 and 240, King's Regulations. Names of officers who apply for such transfer, as well as when transferred, to be noted in the nominal roll of officers submitted to the Military Secretary, Army Headquarters, each month. The actual transfer, when ordered, to be notified in Command or Independent District Orders.
8. Exchanges of Indian Army Officers (up to and including the rank of Captain) from one group or regiment to another. To be sanctioned by the General Officer Commanding-in-Chief, Command or Independent District, in consultation, and published in Command or Independent District Orders.
9. Voluntary retirements and resignations of all officers of British Service, including Royal Artillery and Royal Engineers. Commands and Independent Districts to forward applications direct to the War Office, and send a copy to the Military Secretary, Army Headquarters, for record. A copy of subsequent War Office orders is also required for completion of the officer's personal file.
10. Maintenance of Staff List of other than *p. s. c.* officers. Each Command and Independent District to maintain a list of officers for appointments below first grade. Staff List can be abolished if this is done.

11. Applications for leave other than those from General Officers at Army Headquarters. To be dealt with by the General Officer Commanding-in-Chief, Command or Independent District, concerned, in consultation with Controllers and with other Commanders if necessary, and the leave notified in Command or Independent District Orders. All officiating appointments due to leave vacancies must be made within the Command or Independent District concerned, and the names published in Command or Independent District Orders.

Auxiliary and Territorial Forces.

12. The gazetting of officers to first commissions. Draft notification for *Gazette of India* to be prepared by General Officer Commanding-in-Chief, Command or Independent District, and submitted direct to the Secretary, Army Department, for publication.
13. Transfers To be dealt with by the General Officer Commanding-in-Chief, Command or Independent District, and draft notification submitted to the Secretary, Army Department, for publication.
14. Retirements, including grant of honorary rank and permission to wear the uniform of the Corps. As in (13).
15. Promotions As in (13).

43. There is certain statistical work conducted by this Branch which appears to be of very doubtful value, *e.g.*, the compilation of a prodigious volume known as the Staff Selection List, which seems unduly cumbrous. This List apparently serves no useful purpose, as a complete record of the services of *p.s.c.* officers is maintained in the General Staff Branch. We suggest that this work could more appropriately be delegated to Commands, who, on the transfer of officers, would make corresponding corrections in their rolls.

44. We recommend that all questions relating to appointments, promotions and retirements of officers of all services and departments be dealt with in this Branch. This will involve the transfer of a certain amount of additional work to this Branch, which will necessitate the modification of our proposals for the normal staff, although the increase in this staff owing to the transfer of work from other Branches should in no case be equal to the decrease in the staff of the Branch from which it is transferred.

45. We consider that the clerk retained for the Staff Selection Board is unnecessary, and that in the future the normal work of the Branch can be carried on with four officers (five, if the Deputy is permitted) and 38 clerks.

ROYAL AIR FORCE.

46. Though aviation is dealt with at Army Headquarters, we understand that a separate Committee is dealing with proposals for its reorganisation. We have, therefore, excluded it from our deliberations.

GENERAL.

47. We have not been able to make any definite recommendations as to the exact number of clerks that can be reduced in each Branch. It is impossible to make any estimate, as we have made numerous proposals for decentralisation, for the transfer of work from one Branch to another, and for the simplification of work, the exact effect of which it is impossible to calculate.

In order however to get at an approximate idea of the possible savings, we have assumed that the expenditure on clerical establishment, travelling allowances, etc., in Army Headquarters will be reduced in a proportion similar to the proportionate reduction of officers other than the officers who are being replaced by Superintendents. The Appendix shows a possible reduction of officers from 164 to 110. The balance of expenditure in the Army Headquarters Budget, after excluding all pay and allowances of officers, the cost of the pay and allowances of the Commander-in-Chief and his personal staff and certain fixed payments for other charges, amounts to about 32 lakhs. This expenditure of 32 lakhs should be capable of reduction by 10 lakhs or allowing for the transfer of work to the Military Secretary and Adjutant General's Branches and the

fact that three officers are being replaced by Superintendents by approximately 9 lakhs. The sum of 17 lakhs per annum can therefore be taken as approximately the eventual saving to be effected.

48. The recommendations that we have made for the relegation of abnormal work to special arrears sections, and for the special staff employed being closed down within a reasonable time, will be of no effect unless steps are taken to ensure that a close watch is kept upon the progress made with the disposal of arrears, and that orders are promptly taken for the complete stoppage of work that appears to have been in existence for an unnecessarily long period.

The same remarks apply to our recommendations for decentralisation. We consider that it should be a general instruction both to Commands and to officers at Army Headquarters that, after disposing of each individual case, they should consider and put on record their views as to whether or not the work involved in that case cannot be decentralised. At the same time we recognise that it is difficult for officers engaged in ordinary routine work always to deal with each question from this aspect, and we would recommend that an officer with experience in office work should be immediately placed on duty for a definite period and should be responsible for reporting direct to the authority prescribed by His Excellency the Army Member, the progress made in getting rid of arrears sections and in decentralisation and the consequent reduction of staff. Such an officer should sit in each section for at least a week, and go through individual cases dealt with in that section. He should himself make recommendations for the removal of any work that appears to be retained unnecessarily in Army Headquarters, if the officer in charge of the section does not do so. This work should be done by a whole-time officer until such time as he has overhauled the whole of the work in the different sections. Thereafter it should be the duty of some officer employed in the Army Department periodically to review the work done in the different Branches of Army Headquarters, and to make suggestions for the decentralisation and simplification of work wherever this appears to be necessary. We wish it to be clearly understood that the work done by these officers should be in closest communication with the Directors and the heads of Branches concerned. Had one recommendation of the Esher Committee that there should be a Secretary of Army Headquarters been accepted, this duty would suitably be delegated to him or to an officer in his Secretariat, probably of the status of a Deputy Secretary. Similarly, if in existing circumstances the duty be delegated to the Secretary, Army Department, we recommend that any officer of that Department delegated for this special duty should have a similar status. This is necessary in order to ensure that due attention is paid to his recommendations and due assistance given to him in his investigations. The officer appointed to this post, which we regard as very important, should be required to submit half-yearly reports to the authority prescribed by His Excellency the Army Member.

49. We have received numerous complaints of the quality of the work done by the clerks now recruited for Army Headquarters. In contradistinction to this, we are led to believe that the clerks at Army Headquarters feel that they are not in the same position, and do not receive the same advantages, as Secretariat clerks. The difficulty of reconciling these two different points of view on the same subject is beyond the powers of this Committee. It appears obvious that, unless the clerks at Army Headquarters are given the same responsibilities, within the peculiar limits imposed by the special work connected with the Army, it is difficult to see how they can be given a similar status to, and the same advantages as, the Secretariat clerks.

50. Among the officers of Army Headquarters there appears to be no objection to the employment of Indian clerks : in fact their value, when efficient, is fully realised. They are, however, rather inclined to place a limit on their capabilities, and therefore not to give them the opportunity of showing what they are capable of. At the same time we realise that the present method of recruiting does present difficulties in the way of obtaining the best possible material. There is no reserve of clerks kept for filling leave vacancies or replacing casualties. Every leave or other vacancy is filled up by obtaining from the Staff Selection Board a list of candidates for particular grades, and there is no method of obtaining for a particular vacancy a candidate whose abilities have already been tested in previous vacancies. We would recommend that a reserve of clerks be kept for the whole of Army Headquarters. This proposal need not involve any extra expenditure. The candidates for the leave reserve would as before be obtained from the Staff Selection

Board : they would receive pay of, say Rs. 50 per mensem for 2nd Division and Rs. 150 per mensem for 1st Division clerks, and be on probation for a period of not more than two years, although of course they would be liable to be discharged within that period if found to be inefficient. This reserve would be employed in filling leave and other vacancies, and when not so employed could be attached to the Army Secretariat for purposes of training under the Establishment officer. Any candidate included in the reserve who was found to be inefficient should be at once discharged. Candidates who perform their work satisfactorily would gradually form a reserve of clerks whose work had been found satisfactory in different leave vacancies, and who would be appointed permanently as vacancies occurred. The actual number to be kept in the leave reserve could be worked out so that their pay should not cost more than the average annual cost of filling all leave vacancies. The control and training of this reserve should be under the direction of the Secretary, Army Department. This will ensure that clerks are at hand when required and also that they are at least partially trained when joining an appointment.

51. We are given to understand that a proposal made immediately after the war that certain senior subordinates, who were temporarily employed in minor staff appointments with temporary commissions in the Indian Army Reserve of Officers, should be confirmed in their posts, and that this system of filling these appointments should be adopted as a permanent measure, was rejected by the Secretary of State on the ground that the experience gained in such minor staff appointments is an invaluable part of the training of junior combatant officers, who would rise later to higher posts in the Army. A clear distinction can be drawn between the classes of work which must be performed by officers and those which can be performed equally well, if not better, by persons promoted from the clerical staff ; and in our opinion this latter class of work is not likely to be of any advantage whatsoever in the training of junior combatant officers for higher staff appointments. We also find it difficult to reconcile this dictum of the Secretary of State with our present terms of reference, and we have in paragraph 9 made recommendations for clerks being put in charge of particular sections.

52. We have considered the question of employing British soldier clerks at Army Headquarters and are of opinion that in certain directions it is necessary to employ suitably educated men who have military knowledge and are acquainted with matters concerning the discipline, environment and conditions generally attaching to a soldier's life. Under present arrangements all soldiers taken on the permanent clerical establishment at Army Headquarters must become civilians and in course of time no clerks will remain with military status other than those on probation. At the present time there are 177 British soldier and ex-soldier clerks employed permanently at Army Headquarters and these form about 26 per cent. of the total permanent establishment. On grounds of economy we suggest that the percentage of soldiers and ex-soldiers combined to be aimed at in future should be restricted to 20 per cent. of the permanent establishment of Army Headquarters as a whole. This may not prove sufficient for the General Staff and Adjutant General's Branches where a larger proportion is possibly needed but the percentage as a whole can be maintained by restricting the employment of British soldiers in the remaining Branches where military knowledge is not so essential.

53. We have attempted to summarise in paragraph 47 and in the appendix attached to this Report, the results of our investigations and recommendations. We would, however, wish it to be clearly understood that, in making these recommendations we are strongly opposed to anything but a gradual reduction of work, for we fully realise that at present the Army Headquarters' administration is in danger of being clogged with the mass of material with which it has to deal, and that any drastic cut in the form of an arbitrary percentage would defeat its object and produce neither economy nor efficiency.

54. Whatever reconstitution of Army Headquarters is undertaken, we would strongly recommend that the pay of the Chief of the General Staff, the Adjutant-General, and the Quartermaster General should be retained at their present figures. The result of fixing these rates of pay has been that they are sufficient to attract to these appointments officers of the highest professional attainments whose decisions are likely to be accepted as final, and to secure permanency of tenure. The occupation of these posts by officers of high attainments for lengthy periods is likely to be effective in final decisions being arrived at with the minimum of labour and delay, and the maximum of economy as well as of efficiency.

PART III.

RELATION OF THE ARMY DEPARTMENT TO ARMY HEADQUARTERS.

55. The question has been referred to us whether a radical change is not required in the relations at present subsisting between the Army Department and Army Headquarters. Under the existing system, officers of Army Headquarters have a dual capacity. They are partly staff officers to His Excellency the Commander-in-Chief, and they are partly departmental officers of the Army Department. The Army Department Secretariat deals *ab initio* only with a strictly limited class of cases (Marine, Ecclesiastical, Indian Medical Service, Estates and Medals) - other cases even when received in the Army Department Secretariat are transferred at once to the appropriate branch of Army Headquarters. They are handled there and the cases reach the Army Secretary only when they are ready for submission "either for the information of Government" or for any necessary orders to issue." It has been represented to us that the system is defective in that it puts difficulties in the way of the Secretary in the Army Department discharging his constitutional responsibility to the Governor-General in Council. It is said for instance that it is quite possible for important communications to be received in the Army Department without the Secretary being aware even of their existence. The system again is challenged on another ground. Under the system as it exists at present, the various processes involved in the examination and preparation of cases, which in Civil Departments are undertaken by trained secretariat officers, devolve on the Staff Officers of Army Headquarters. The arrangement is criticized on the ground that military officers are asked to perform highly skilled duties for which they have no special training, with the result that there is a waste of officer power. Finally, the point has been made that these officers must be handicapped in dealing with secretariat files by the fact that they cannot be expected to be in as close touch with the policy of the Government of India as Secretaries to the Government of India and that their training and outlook do not equip them to recognise the political bearing of the questions which come before them. It has been suggested therefore that the remedy lies in a reversion to the system in force prior to the abolition in 1906 of the old Military Department. That Department which was of course presided over by a separate Member of Council dealt with all questions on the Army side which required the orders of the Government of India. Reference was made to Army Headquarters only when information or advice was required. If this system were reverted to, the Army Department would deal in the first instance with all cases other than those which are purely military. They would be taken up, examined and noted on in the first instance by the Secretariat of the Army Department. If necessary, they would be referred at a convenient stage to the appropriate branch of Army Headquarters for an expression of opinion from the purely military point of view. The Army Department Secretariat would of course need strengthening; on the other hand, the Staff officers of Army Headquarters would be relieved of duties which do not properly appertain to them, and a considerable reduction in their numbers might be possible.

56. We have stated the case as it has been presented to us. It will be observed that if the suggestion is carried out, Army Headquarters will again become a body outside of the Government of India and subordinate to the Army Department. The suggestion has not been worked out in any detail, but we assume that while unofficial references would continue to pass between Army Headquarters and the Army Department, Army Headquarters would be required to address the Army Department officially on all major questions of policy emanating from themselves and requiring the Government of India's orders. No suggestion has been made to us that a separate Member of Council should be appointed for the Army Department under the new dispensation. We take it that as at present His Excellency the Commander-in-Chief would combine in himself the dual functions of Commander-in-Chief and Army Member, and that our duty is to advise as to the best method of disposing of the work of Army administration in so far as it requires the orders of the Government of India without looking forward to the time when changing political circumstances may render it necessary definitely to make a Civilian Member of Council primarily responsible for military policy.

57. Looking at the question from this point of view, we are not prepared to support the proposal that a reversion should be made to the system in force prior to the abolition in 1906 of the old Military Department. We are not aware that any country in the world has arrived at a completely satisfactory solution of the problem of the relationship between Army Headquarters and the Government. In India the solution arrived at is in the nature of a compromise. We do not deny that in some respects it is open to objection, but all our enquiries point to the fact that on the whole the system is working well, and that any fundamental change which might be made would in all probability be a change for the worse.

58. We attach little importance to the alleged difficulty arising out of the constitutional responsibilities of the Secretary to the Government of India in the Army Department. The complaint is, as we have said, that important communications may be received in the Army Department Secretariat and may be passed on to the appropriate branch of Army Headquarters without the Secretary being even aware of their existence. But the difficulty complained of is capable of easy remedy and has in fact already been remedied. All communications of importance received in the Army Department from whatever source are now submitted, under standing orders, to the Secretary for information, and arrangements, which we understand to be working satisfactorily, have also been made whereby the Secretary can keep track of all important cases undergoing preparation in Army Headquarters.

59. We are unable to admit therefore that the Secretary in the Army Department is not in a position to discharge his constitutional responsibilities to the Governor-General in Council. On the other hand, the existing system has certain advantages which we should be very reluctant to lose. It will be generally admitted we think that in devising arrangements for the division of work between Army Headquarters and the Army Department it is a matter of great importance to reduce to a minimum the possibility of friction between the Principal Staff Officers and the Secretary in the Army Department. We are impressed by the success which has been attained in this direction. We attribute it largely to the fact that under the present system the Secretary in the Army Department is brought into intimate personal touch with the Principal Staff officers partly by the fact that he attends the weekly meetings of these Staff Officers but more especially by the institution of the Military Council. At this Council all important cases are discussed. His Excellency the Commander-in-Chief presides, the Principal Staff Officers present the military point of view, the Army Secretary looks at the case in the light of the general policy of the Government of India and political considerations, and the Financial Adviser represents the financial aspect. In this way a decision is arrived at after all relevant considerations have been duly weighed. If Army Headquarters were definitely relegated to a subordinate position outside the Government of India, these advantages would be lost. The Secretary in the Army Department would not have the same opportunities as at present for intimate personal contact with the Principal Staff officers. He would cease to attend their weekly meetings; and the meetings of the Military Council would assume a different character. The Principal Staff Officers would attend not as responsible officers of the Government of India but merely as departmental officers intent solely on pressing the Army point of view. We doubt whether the result would be the smooth expeditious disposal of business, and generally we feel that if Army Headquarters were relegated officially to a position of subordination to the Army Department, there would be great danger of a revival of that friction and antagonism which the present system has been largely instrumental in removing.

60. There is another disadvantage in the proposal. At present Army Headquarters is partially at least a Department of the Government of India. In consequence it has been found possible to bring it into the most intimate relations with another Department of the Government of India, namely, the Finance Department. A branch of the Finance Department is stationed in Army Headquarters. Every case which raises a financial point is seen at an early stage by this branch, and the Finance Department renders material assistance to Army Headquarters in the preparation of cases. If Army Headquarters were a subordinate office outside the Government of India, it would be necessary to alter these arrangements. The Military Finance Branch would cease to assist in the preparation of cases, it would cease to have its present intimate relations with Army Headquarters and the result might be a relaxation of the very real control which the Finance Department now exercises over the details of Army expenditure.

61. Finally we are not prepared to say that if the new arrangement suggested were carried into effect there would either be a saving of expense or more expeditious disposal of business. On the contrary we fear that there would be duplication of files with consequent delay and increase of cost. Nor can we see how it would be possible readily to distinguish between 'purely military cases' and 'cases which have a bearing other than military.'

62. We recognise that if and when it is decided to appoint a Civil Army Member of Council the present relationship between the Army Department and Army Headquarters may require reconsideration. But until this change is made, we deprecate any fundamental alteration in the present arrangements for the disposal of work. The only real advantage which can be claimed for the alteration of the system which has been proposed is that it would relieve a certain number of Military officers of secretariat work for which they have had no proper training. Against this advantage must be set the fact that the proposal if carried into effect would almost certainly set up in an acute form friction between Army Headquarters and the Army Department, and that it would disturb the intimate relations which have now been established between Army Headquarters and the Finance Department and might weaken the control which the Finance Department now exercises over Army expenditure. It is doubtful moreover whether business would be expedited; it is more probable that files would be duplicated and that expense would be increased rather than lessened. Finally, the proposal would involve disturbance and dislocation just at a time when Army Headquarters should be settling down to internal reform. Our considered conclusion is that in existing circumstances the proposal is ill-advised and should not be adopted.

63. In conclusion we desire to place on record our appreciation of the work of Mr. R. Tharle-Hughes, Secretary of the Committee, whose services were placed at our disposal by the Army Department. His unequalled knowledge of the details of work at Army Headquarters and industry in collecting and collating information have been of the greatest assistance to us in our inquiries.

C. A. INNES,
President.

R. THARLE-HUGHES,
Secretary.

H. HUDSON, *General.*
G. G. SIM. } *Members.*

The 27th May 1922.

APPENDIX.

Showing the pre-war and present establishment of Officers and the ultimate result of reductions suggested.

GENERAL STAFF BRANCH.

Pre-war.	Present.	Ultimate Staff on basis of maximum reduction suggested.	
1 C. G. S. (Lieutenant General.)	1 C. G. S. (General)— 1 A.-D.-C. to C. G. S. 1 D. C. G. S.	1 C. G. S. 1 D. C. G. S.	
2 Directors— 1 D. M. O. 1 S. D. & M. T.	3 Directors— 1 D. M. O. 1 P. S. D. 1 D. M. T.	2 Directors— 1 D. M. O. 1 D. S. D. & M. T.	
6 G. S. Os. I.— 3 M. O. 3 S. D. & M. T.	5 G. S. Os. I.— 2 M. O. 1 S. D. 2 M. T.	4 G. S. Os. I.— 2 M. O. 2 S. D. & M. T.	
13 G. S. Os. II.— 10 M. O. 3 S. D. & M. T.	11 G. S. Os. II.— 6 M. O. 3 S. D. 2 M. T.	10 G. S. Os. II.— 6 M. O. 4 S. D. & M. T.	
10 G. S. Os. III.— 9 M. O. 1 S. D. & M. T.	13 G. S. Os. III.— 10 M. O. 2 S. D. (1 Cipher) 1 M. T.	12 G. S. Os. III.— 10 M. O. 2 S. D. & M. T. (1 Cipher).*	*Translation officer excluded.
4 Inspectors— 1 Cavalry. 1 R. G. A. 1 R. H. & R. F. A. 1 Volunteers.	1 Chief Inspector Education— 1 M. T. 5 Technical Advisers. 1 M. G. Cavalry. 1 M. G. Artillery. 1 M. G. R. E. 1 Signal Officer in Chief 1 Chemical.	2 Technical Advisers— 1 Signal officer in Chief 1 Chemical.	
4 Miscellaneous— 1 S. O. Cavalry. 1 S. O. R. G. A. 1 S. O. R. H. & R. F. A. 1 S. O. Volunteers.	5 Miscellaneous— 1 S. O. Cavalry. 1 Assistant Artillery. 1 S. O. Artillery. 1 S. O. R. E. 1 Assistant Signals.	1 Miscellaneous— 1 Assistant Signals.	
9 Attached Officers— 9 Unpaid (M. O.) ...	5 Attached Officers. 3 paid (Cipher) 2 unpaid (M. O.).	3 Attached Officers— 1 paid (Cipher). 2 unpaid (M. O.)	
49	51	36	

APPROXIMATE FINANCIAL EFFECT.

				Rs.
Approximate cost of officers' pay—present...	...	...	...	8,47,800
ultimately	...	...	...	5,79,000
		SAVING	...	2,68,800
Less extra cost on account of appointment of Major-Generals for Cavalry and Artillery Schools	...	...	...	15,000
		NET SAVING IN OFFICERS	...	2,53,800

ADJUTANT GENERAL'S BRANCH.

Pre-war.	Present.	Ultimate Staff on basis of maximum reductions suggested.	REMARKS.
1 Adjutant General (Major-General).	1 Adjutant General (Lieut-General).	1 Adjutant General (Lieut-General).	
1 Deputy Adjutant General. (Brigadier General). General Section.	1 Director and D. A. G. (P. S.). (Major General).	1 Director and D. A. G. (P. S.). (Major General).	
2 A. A. Gs. General Section.	3 Directors. 1 O. 1 M. and R. 1 A. and T. F.	1 Director. 1 O.	
3 D. A. A. Gs. General Section.	4 A. A. Gs.	11 Officers.	*Includes— 1 A. G. 7. 1 Revision Sec.
1 Brigade Major, R. A.	12 D. A. A. Gs.*		
1 S. O. (Recruiting) subsequently made a D. A. A. G.	1 Staff Captain.		
1 J. A. G.	1 J. A. G.	1 J. A. G.	
1 A. J. A. G.	1 D. J. A. G.	1 D. J. A. G.	
4 Attached Officers (unpaid).	1 Staff Captain to J. A. G.	1 Staff Captain to J. A. G.	
<u>15</u>	<u>25</u>	<u>17</u>	

MEDICAL DIRECTORATE OF ADJUTANT GENERAL'S BRANCH.

1 D. M. S. (Surgeon Gen.).	1 D. M. S., (Lieut.-Gen.).	1 D. M. S.
1 D. D. M. S. (Colonel).	1 D. D. M. S. (Brig.-Gen.) (also Director of Hospital Organization).	1 D. D. M. S.
2 A. D. M. Ss.		
1 British Service.	2 Directors.	2 Directors.
1 Indian Service.	2 A. D. M. Ss.	2 A. D. M. Ss.
1 Assistant Secretary.	2 D. A. D. M. Ss.	1 D. A. D. M. S.
	1 Chief Lady Superintendent	1 Chief Lady Superintendent
<u>5</u>	<u>9</u>	<u>8</u>

APPROXIMATE FINANCIAL EFFECT.

			Rs.
Approximate cost of officers' pay—present	...	...	7,21,200
ultimately	...	...	5,72,460
			<u> </u>
	SAVING	...	1,48,740
			<u> </u>

QUARTERMASTER GENERAL'S BRANCH.

Pre-war.	Present.	Ultimate Staff on basis of maximum reductions suggested.	REMARKS.
1 Q. M. G. (Major-General)	1 Q. M. G. (Lieutenant-General).	1 Q. M. G.	* For further possible reductions see paragraph 32.
	1 D. Q. M. G. (Major-General).	1 D. Q. M. G.	
5 Directors.— D. M. & Q. D. S. and T. D. A. V. S. D. R. D. F.	5 Directors— D. M. & Q. D. S. & T. D. A. V. S. D. R. D. E. O. S.	5 Directors— D. M. & Q. D. S. & T. D. A. V. S. D. R. D. E. O. S.*	
	2 Controllers— Farms. Contracts.	2 Controllers— Farms. Contracts.	
2 Deputy Directors— Supplies. Transport.	7 Deputy Directors— S. & T. ... 3 Remounts ... 1 E. & O. S. ... 3	4 Deputy Directors— S. & T. ... 1 Remounts ... 1 E. & O. S. ... 2*	
4 1st Grade— M. & Q. ... 1 Ordinance 2 Farms 1	7 Assistant Directors— S. & T. ... 2 Veterinary ... 1 E. & O. S. ... 4	7 Assistant Directors— S. & T. ... 2 Veterinary ... 1 E. & O. S. ... 4*	
7 2nd Grade— M. & Q. ... 1 S. & T. ... 2 Veterinary ... 1 Ordinance ... 2 Remounts ... 1	4 Assistant Controllers— Farms ... 1 Contracts ... 3 3 A. Q. M. Gs.— M. & Q. ... 3	4 Assistant Controllers— Farms ... 1 Contracts ... 3 2 A. Q. M. Gs.— M. & Q. ... 2	
3 3rd Grade— M. & Q. ... 3	5 D. A. Q. M. Gs.— M. & Q. ... 4 D. A. Q. M. Gs. ... 1	2 D. A. Q. M. Gs.— M. & Q. ... 2	
1 Special— C. M. ... 1	8 Deputy Assistant Directors— S. & T. ... 4 Remounts ... 1 E. & O. S. ... 3 5 Staff Captains— M. & Q.† ... 3 S. & T. ... 1 D. Q. M. G's. ... 1 9 Attached Officers— S. & T. ... 5 E. & O. S. ... 4	2 Deputy Assistant Directors— E. & O. S. ... 2* 4 Attached Officers— E. & O. S. ... 4*	
23	57	34	

† 1 temporary and 1 paid by Bombay Land Scheme.

MILITARY WORKS DIRECTORATE.

1 D. G. M. W.	1 Director.	1 Director.
1 Deputy Director.	1 Deputy Director.	1 Deputy Director.
3 Assistant Directors.	3 Assistant Directors.	2 Assistant Directors.
2 Deputy Assistant Directors.	3 Deputy Assistant Directors. 1 Consulting Architect.	1 Deputy Assistant Director. 1 Consulting Architect.
7	9	6

APPROXIMATE FINANCIAL EFFECT.

Approximate cost of officers' pay—present	...	...	...	11,74,800
ultimately	...	...	...	8,28,800
		SAVING	...	3,46,000

PRESIDENT'S
SECRETARIAT
LIBRARY